



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BOYD MUNICIPAL WATER AND SEWER

Principal Office: 705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
 SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOYD MUNICIPAL WATER AND SEWER**Utility Address:** 705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

When was utility organized? 12/31/1884**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA A ISAACS**Title:** VILLAGE CLERK-TREASURER**Office Address:**

705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

Telephone: (715) 667 - 3420**Fax Number:** (715) 667 - 3410**E-mail Address:** boydvil@ecol.net

Individual or firm, if other than utility employee, preparing this report:

Name: DON BETTHAUSER**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604**Fax Number:** (715) 832 - 0475**E-mail Address:** dbetthauser@wipfli.com

President, chairman, or head of utility commission/board or committee:

Name: MR. RICHARD R. SCHOCH**Title:** VILLAGE PRESIDENT**Office Address:**

705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

Telephone: (715) 667 - 3420**Fax Number:** (715) 667 - 3410**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604**Fax Number:** (715) 832 - 0475**E-mail Address:** dbethhauser@wipfli.com**Date of most recent audit report:** 1/29/2003**Period covered by most recent audit:** 01/01/2002 - 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD R SCHOCH**Title:** VILLAGE PRESIDENT**Office Address:**

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420**Fax Number:** (715) 667 - 3410**E-mail Address:**

Name: MR THOMAS E GRUNEWALD**Title:** INTERIM SUPERINTENDENT**Office Address:**

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3266**Fax Number:** (715) 667 - 3410**E-mail Address:**

Name: MRS SANDRA A ISAACS**Title:** VILLAGE CLERK-TREASURER**Office Address:**

705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420**Fax Number:** (715) 667 - 3410**E-mail Address:** boydvil@ecol.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR RICHARD R SCHOCH, VILLAGE PRESIDENT

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility,**

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 11/3/1969

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	230,333	218,458	1
Operating Expenses:			
Operation and Maintenance Expense (401)	133,623	127,803	2
Depreciation Expense (403)	61,200	54,654	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,401	24,715	5
Total Operating Expenses	222,224	207,172	
Net Operating Income	8,109	11,286	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,109	11,286	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,772	5,255	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,772	5,255	
Total Income	11,881	16,541	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	11,881	16,541	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,132	19,500	13
Amortization of Debt Discount and Expense (428)	71	36	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	1,323	3,951	17
Interest Charged to Construction--Cr. (432)	1,323	3,951	18
Total Interest Charges	23,203	19,536	
Net Income	(11,322)	(2,995)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(56,492)	(74,380)	19
Balance Transferred from Income (433)	(11,322)	(2,995)	20
Miscellaneous Credits to Surplus (434)	23,376	20,883	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(44,438)	(56,492)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON SEWER REPLACEMENT FUNDS	3,081	4
INTEREST EARNED ON SEWER DEBT RESERVE SAVINGS	134	5
INTEREST ON SPECIAL ASSESSMENTS	13	6
INTEREST EARNED ON CHECKING ACCOUNT	544	7
Total (Acct. 419):	3,772	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	23,376	11
Total (Acct. 434):	23,376	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	99,053	0	131,280	0	230,333	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	709				709	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	360		515		875	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	97,984	0	130,765	0	228,749	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,849,062	2,807,909	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	712,876	653,698	2
Net Utility Plant	2,136,186	2,154,211	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,353	1,353	6
Special Funds (125)	103,353	98,136	7
Total Other Property and Investments	104,706	99,489	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	68,837	62,146	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,400	38,489	11
Other Accounts Receivable (143)	0	6,909	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	104,500	14
Materials and Supplies (150)	3,383	3,932	15
Prepayments (165)	1,650	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	113,270	215,976	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,751	2,822	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	1,125	0	20
Total Deferred Debits	3,876	2,822	
Total Assets and Other Debits	2,358,038	2,472,498	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	102,573	102,573	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(44,438)	(56,492)	23
Total Proprietary Capital	58,135	46,081	
LONG-TERM DEBT			
Bonds (221)	364,504	367,993	24
Advances from Municipality (223)	75,000	80,000	25
Other long-Term Debt (224)	98,904	115,581	26
Total Long-Term Debt	538,408	563,574	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	104,500	27
Accounts Payable (232)	5,286	8,594	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,595	3,629	32
Other Current and Accrued Liabilities (238)	16,161	14,148	33
Total Current and Accrued Liabilities	25,042	130,871	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,736,453	1,731,972	38
Total Liabilities and Other Credits	2,358,038	2,472,498	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,287,694	1,561,368	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,287,694	1,561,368	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	255,534	457,342	0	0	9
Total Accumulated Provision	255,534	457,342	0	0	
Net Utility Plant	1,032,160	1,104,026	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	230,626	423,072			653,698	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,461	34,739			61,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	469	(469)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,930	34,270	0	0	61,200	13
Debits during year						14
Book cost of plant retired	1,422	0			1,422	15
Cost of removal	600				600	16
Other debits (specify):						17
					0	18
Total debits	2,022	0	0	0	2,022	19
Balance End of Year	255,534	457,342	0	0	712,876	20
Composite Depreciation Rate?	Yes	No				21
If yes, what is the rate?	2.14%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,383	3,932	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,383	3,932	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED DEBT EXPENSE ON SEWER SYSTEM REVENUE BOND	71	428	2,751	1
Total			<u><u>2,751</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	102,573	1
Changes during year (explain):		
NONE		2
Balance end of year	102,573	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER SYSTEM REVENUE BONDS	04/12/2001	04/12/2041	4.50%	364,504	1
Total Bonds (Account 221):				364,504	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATING ADVANCES THRU 12/31/99	12/31/1999	12/31/2010	0.00%	75,000	1
Total for Account 223				75,000	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	08/13/1997	03/15/2007	5.75%	19,797	2
STATE TRUST FUND LOANS	04/09/1997	03/15/2007	5.75%	79,107	3
Total for Account 224				98,904	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24,257	2
Charged electric department expense		3
Charged sewer department expense	3,144	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,401	
Taxes paid during year:		
County, state and local taxes	23,376	6
Social Security taxes	3,784	7
PSC Remainder Assessment	241	8
Other (explain):		
NONE		9
Total payments and other debits	27,401	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER SYSTEM REVENUE BONDS	3,629	16,487	16,521	3,595	1
Subtotal	3,629	16,487	16,521	3,595	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	0	6,645	6,645	0	3
Subtotal	0	6,645	6,645	0	
Notes Payable (231)					
LINE OF CREDIT	0	1,323	1,323	0	4
Subtotal	0	1,323	1,323	0	
Total	3,629	24,455	24,489	3,595	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	894,786	0	0	837,186	0	1,731,972	1
Add credits during year:							
For Services						0	2
For Mains				4,481		4,481	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	894,786	0	0	841,667	0	1,736,453	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	865,515			792,251		1,657,766	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,353	2
Total (Acct. 124):	1,353	
Special Funds (125):		
SEWER REPLACEMENT INVESTMENTS	95,182	3
SEWER DEBT RESERVE INVESTMENTS	3,045	4
SEWER DEBT SERVICE ACCOUNT	5,126	5
Total (Acct. 125):	103,353	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,952	7
Electric		8
Sewer (Regulated)	26,448	9
Other (specify):		
NONE		10
Total (Acct. 142):	39,400	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
COMPUTER SERVICE AGREEMENT FOR 2003	1,650	15
Total (Acct. 165):	1,650	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ENGINEERING - PLANS FOR NEW SEWER FACILITY	1,125	17
Total (Acct. 183):	1,125	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,277,976	0	1,550,509	0	2,828,485	1
Materials and Supplies	3,657	0	0	0	3,657	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	243,080	0	440,207	0	683,287	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	894,786	0	839,426	0	1,734,212	6
Other (specify):						
NONE					0	7
Average Net Rate Base	143,767	0	270,876	0	414,643	
Net Operating Income	6,992	0	1,117	0	8,109	8
Net Operating Income as a percent of Average Net Rate Base	4.86%	N/A	0.41%	N/A	1.96%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	102,573	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(50,465)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	52,108	
Net Income		
Net Income	(11,322)	5
Percent Return on Proprietary Capital	-21.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

1. The utility implimented phase II sewer rates as of December 31, 2002. Related case number is 690-SR-101.
-

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

1. The Village currently chooses not to charge interest on the Advances from the Municipality.
-

Interest Accrued (Acct. 237) (Page F-16)

1. Interest accrued on the line of credit was paid during 2002 when the Line of Credit was paid in full.
-

Balance Sheet End-of-Year Account Balances (Page F-18)

1. A/C #183 Engineering is for preliminary plans, authorization date is pending.
-

Identification and Ownership - Contacts (Page iv)

- 3/12/03 good filer email, ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	97,671	1
Total Sales of Water	97,671	
Other Operating Revenues		
Forfeited Discounts (470)	355	2
Other Water Revenues (474)	1,027	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,382	
Total Operating Revenues	99,053	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,343	5
General Operating Expenses (680-690)	16,000	6
Total Operation and Maintenance Expenses	41,343	
Other Operating Expenses		
Depreciation Expense (403)	26,461	7
Amortization Expense (404)		8
Taxes (408)	24,257	9
Total Other Operating Expenses	50,718	
Total Operating Expenses	92,061	
NET OPERATING INCOME	6,992	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	70	217	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	70	217	
Metered Sales to General Customers (461)				
Residential	240	8,843	50,451	4
Commercial	26	1,317	6,970	5
Industrial	2	191	1,234	6
Total Metered Sales to General Customers (461)	268	10,351	58,655	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,589	8
Other Sales to Public Authorities (464)	6	295	2,210	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	276	10,716	97,671	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	36,589	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	36,589	
Forfeited Discounts (470):		
Customer late payment charges	355	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	355	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	709	7
Other (specify):		
HYDRANT CHARGE BULK WATER SALES	50	8
RECONNECT FEES	25	9
METER HOOKUP FEES	202	10
OTHER MISCELLANEOUS	41	11
Total Other Water Revenues (474)	1,027	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,936	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,175	3
Chemicals (630)	5,908	4
Supplies and Expenses (640)	1,916	5
Repairs of Water Plant (650)	883	6
Transportation Expenses (660)	525	7
Total Plant Operation and Maintenance Expenses	25,343	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,500	8
Office Supplies and Expenses (681)	1,952	9
Outside Services Employed (682)	4,595	10
Insurance Expense (684)	1,477	11
Employees Pensions and Benefits (686)	4,541	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	575	14
Uncollectible Accounts (690)	360	15
Total General Operating Expenses	16,000	
Total Operation and Maintenance Expenses	41,343	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,376	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		213	2
Net property tax equivalent		23,163	
Social Security		1,029	3
PSC Remainder Assessment		65	4
Other (specify): NONE			5
Total tax expense		24,257	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221950				3
County tax rate	mills		4.251460				4
Local tax rate	mills		5.666700				5
School tax rate	mills		13.536480				6
Voc. school tax rate	mills		2.002070				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.678660				10
Less: state credit	mills		0.984800				11
Net tax rate	mills		24.693860				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.666700				14
Combined School Tax Rate	mills		15.538550				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.205250				17
Total Tax Rate	mills		25.678660				18
Ratio of Local and School Tax to Total	dec.		0.825793				19
Total tax net of state credit	mills		24.693860				20
Net Local and School Tax Rate	mills		20.392009				21
Utility Plant, Jan. 1	\$	1,268,258	1,268,258				22
Materials & Supplies	\$	3,932	3,932				23
Subtotal	\$	1,272,190	1,272,190				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,272,190	1,272,190				26
Assessment Ratio	dec.		0.901073				27
Assessed Value	\$	1,146,336	1,146,336				28
Net Local & School Rate	mills		20.392009				29
Tax Equiv. Computed for Current Year	\$	23,376	23,376				30
Tax Equivalent per 1994 PSC Report	\$	20,883					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,376					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,745		4
Structures and Improvements (311)	143,862	5,858	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	89,613		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	248,220	5,858	
PUMPING PLANT			
Land and Land Rights (320)	300		12
Structures and Improvements (321)	3,286		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	107,930		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	111,516	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,970		23
Total Water Treatment Plant	21,970	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,510		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,745	4
Structures and Improvements (311)			149,720	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			89,613	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	254,078	
PUMPING PLANT				
Land and Land Rights (320)			300	12
Structures and Improvements (321)			3,286	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			107,930	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	111,516	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,970	23
Total Water Treatment Plant	0	0	21,970	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,510	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	214,297		26
Transmission and Distribution Mains (343)	456,929	9,501	27
Fire Mains (344)	0		28
Services (345)	93,793	1,487	29
Meters (346)	23,214	599	30
Hydrants (348)	78,669	2,433	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	871,412	14,020	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,994		35
Computer Equipment (372.1)	1,396		36
Transportation Equipment (373)	4,181		37
Other General Equipment (379)	7,569	980	38
Other Tangible Property (390)	0		39
Total General Plant	15,140	980	
Total utility plant in service directly assignable	1,268,258	20,858	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,268,258	20,858	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			214,297	26
Transmission and Distribution Mains (343)	531		465,899	27
Fire Mains (344)			0	28
Services (345)			95,280	29
Meters (346)	146		23,667	30
Hydrants (348)	245		80,857	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	922	0	884,510	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,994	35
Computer Equipment (372.1)			1,396	36
Transportation Equipment (373)			4,181	37
Other General Equipment (379)	500		8,049	38
Other Tangible Property (390)			0	39
Total General Plant	500	0	15,620	
Total utility plant in service directly assignable	1,422	0	1,287,694	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,422	0	1,287,694	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,093	1,093	1
February			888	888	2
March			1,035	1,035	3
April			1,178	1,178	4
May			1,231	1,231	5
June			1,146	1,146	6
July			1,187	1,187	7
August			1,122	1,122	8
September			1,042	1,042	9
October			1,084	1,084	10
November			1,027	1,027	11
December			1,120	1,120	12
Total annual pumpage	0	0	13,153	13,153	
Less: Water sold				10,716	13
Volume pumped but not sold				2,437	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				82	16
Volume related to equipment/system malfunction				157	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				239	19
Volume pumped but unaccounted for				2,198	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				143	23
Date of maximum: 4/5/2002					24
Cause of maximum:					25
Drained tower to repair valve.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 2/3/2002					27
Total KWH used for pumping for the year				66,903	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OSHKOSH STREET	#4	120	10	42,000	Yes	1
CLARK STREET	#5	105	14	42,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5		1
Location	OSHKOSH STREET	CLARK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JACUZZI	FAIRBANKS-MORSE		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	102	98		8
Pump Motor or Standby Engine Mfr	JACUZZI	FAIRBANKS-MORSE		10
Year Installed	1987	1993		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1987		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	20		10
Total capacity in gallons (actual)	110,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.4000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,839	0	0	0	1,839
M	D	4.000	2,111	0	300	0	1,811
M	D	6.000	13,039	0	0	0	13,039
M	D	8.000	11,844	300	0	0	12,144
Total Within Municipality			28,833	300	300	0	28,833
Total Utility			28,833	300	300	0	28,833

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	276	0	0	0	276	11	1
M	1.000	21	1	0	0	22	7	2
M	1.500		1			1		3
M	2.000	7	0	0	0	7		4
M	6.000	1	0	0	0	1		5
Total Utility		305	2	0	0	307	18	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	288	6	2	(1)	291	25	1
1.000	3	0	0	0	3	0	2
2.000	3	0	0	0	3	0	3
3.000	1	0	0	0	1	0	4
Total:	295	6	2	(1)	298	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	241	25	3	4	0	18	291	1
1.000	0	0	0	3	0	0	3	2
2.000	0	1	1	1	0	0	3	3
3.000	0	0	0	0	1	0	1	4
Total:	241	26	4	8	1	18	298	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	52	1	1		52	2
Total Fire Hydrants	52	1	1	0	52	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	52
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #650 prior year included asphalt paving for various watermain leaks.
-

Water Mains (Page W-15)

1. The 300' of 8" main was financed by utility resources.
-

Water Services (Page W-16)

1. The two services were financed by utility resources and will be assessed against the property owners according to the rates on file.
-

Meters (Page W-17)

1. Column (e) an adjustment of (1) for 5/8" meters was necessary to balance to year end count including meters on hand.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	119,662	1
Total Sewage Operating Revenues	119,662	
Other Operating Revenues		
Forfeited Discounts (631)	776	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	10,842	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	11,618	
Total Operating Revenues	131,280	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	52,565	8
Maintenance Expenses (831-834)	2,565	9
Customer Accounting & Collection Expenses (840-843)	865	10
Administrative and General Expenses (850-857)	36,285	11
Total Operation and Maintenance Expenses	92,280	
Other Operating Expenses		
Depreciation Expense (403)	34,739	12
Amortization Expense (404)		13
Taxes (408)	3,144	14
Total Other Operating Expenses	37,883	
Total Operating Expenses	130,163	
NET OPERATING INCOME	1,117	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	240	8,649	100,051	5
Commercial Revenues	26	1,274	14,007	6
Industrial Revenues	2	139	1,975	7
Revenues from Public Authorities	6	289	3,629	8
Total Measured Service to General Customers (622)	274	10,351	119,662	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	274	10,351	119,662	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	776	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	<u>776</u>	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	10,000	6
BULK SEWAGE PROCESSED AT SEWER PLANT	842	7
Total Miscellaneous Operating Revenues (635)	<u>10,842</u>	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	34,011	1
Power and Fuel for Pumping (821)	9,471	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	448	7
Other Operating Supplies and Expenses (827)	8,110	8
Transportation Expenses (828)	525	9
Rents (829)		10
Total Operation Expenses	52,565	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,334	13
Maintenance of General Plant Structures and Equipment (834)	1,231	14
Total Maintenance Expenses	2,565	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	350	17
Uncollectible Accounts (843)	515	18
Total Customer Accounting & Collection Expenses	865	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	2,500	19
Office Supplies and Expenses (851)	5,217	20
Outside Services Employed (852)	13,572	21
Insurance Expense (853)	1,838	22
Employees Pensions and Benefits (854)	12,042	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	1,116	25
Rents (857)		26
Total Administrative and General Expenses	36,285	
Total Operation and Maintenance Expenses	92,280	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,755	1
Local and School Tax Equivalent on Meters Charged by Water Department		213	2
PSC Remainder Assessment		176	3
Other (specify): NONE			4
Total tax expense		3,144	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	15,502		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	50,740	7,165	6
Collecting Mains and Accessories (313)	754,776	14,552	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	20,446		9
Other Collecting System Equipment (316)	0		10
Total Collection System	841,464	21,717	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	9,646		11
Structures and Improvements (321)	74,255		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	51,320		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	135,221	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	4,725		17
Structures and Improvements (331)	240,861		18
Preliminary Treatment Equipment (332)	6,088		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	46,451		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	141,979		24
Plant Site Piping (338)	49,199		25
Flow Metering and Monitoring Equipment (339)	17,881		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			15,502	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			57,905	6
Collecting Mains and Accessories (313)			769,328	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			20,446	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	863,181	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			9,646	11
Structures and Improvements (321)			74,255	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			51,320	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	135,221	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			4,725	17
Structures and Improvements (331)			240,861	18
Preliminary Treatment Equipment (332)			6,088	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			46,451	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			141,979	24
Plant Site Piping (338)			49,199	25
Flow Metering and Monitoring Equipment (339)			17,881	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	44,349		28
Total Treatment and Disposal Plant	551,533	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,605		31
Computer Equipment (372.1)	3,855		32
Transportation Equipment (373)	4,181		33
Other General Equipment (379)	1,792		34
Other Tangible Property (390)	0		35
Total General Plant	11,433	0	
Total utility plant in service directly assignable	1,539,651	21,717	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,539,651	21,717	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			44,349	28
Total Treatment and Disposal Plant	0	0	551,533	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			1,605	31
Computer Equipment (372.1)			3,855	32
Transportation Equipment (373)			4,181	33
Other General Equipment (379)			1,792	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	11,433	
Total utility plant in service directly assignable	0	0	1,561,368	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	1,561,368	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	1.500	3	0	0	0	3	1	1
Sewer	4.000	52	2	0	0	54	14	2
Sewer	6.000	2	0	0	0	2		3
Total Utility		57	2	0	0	59	15	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet					
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	409	0	0	0	409	1
6.000	748	0	0	0	748	2
8.000	30,404	265	0	0	30,669	3
10.000	4,149	0	0	0	4,149	4
Total Utility	35,710	265	0	0	35,975	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

1. A/C #852 Increase accounting fees related to rural development requirements (\$2,555) and increase cost related to sewer testing (\$1,214).
 2. A/C #854 Increase in health insurance.
-

Sewer Utility Plant in Service (Page S-07)

1. A/C #313 please see statistical schedule at page S-10.
-

Sewer Services (Page S-09)

1. These services were financed by utility resources. One service was 270' that cost \$5,960 which included two clean outs.
-

Sewer Mains (Page S-10)

1. The 265' of 8" main was financed with utility resources. Also included in A/C #313 is \$4,481 of cost related to prior year which was funded through a grant from rural development.
-